UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

| In r | e: DE | LPHI | COF | RPOR | ATION |
|------|--------|--------|-------|-------|-------|
| Ca | se No | . 05-4 | 4481 | 1 | |
| (Re | elated | Doc | ket N | 0.451 | (5) |

| (Court Use Only)_ |
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NOTICE OF AMENDED TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives notice pursuant to Rule 3001 (e) (2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this notice.

LIQUIDITY SOLUTIONS, INC DBA REVENUE MANAGEMENT Name of Transferee ZYLUX ACOUSTIC CORP Name of Transferor

Name and Address where notices and payments to transferee should be sent LIQUIDITY SOLUTIONS, INC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601 Phone: (201) 968-0001

Court Record Address of Transferor (Court Use Only)

Last four Digits of Acct #:_____

Name and Current Address of Transferor ZYLUX ACOUSTIC CORP TAIPEI METRO 12F 95 TUN HWA S ROAD SEC 2, TAPEI 106 TAIWAN R.O.C.

Last Four Digits of Acct#:

Court Claim # (if known):2464 Date Claim Filed: 3/31/2006 Amount \$415,807.69

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By:/s/Jeff Caress

Transferee/Transferee's Agent

Date: 9/20/2006

Penalty for making a false statement. Fine up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 & 3571

~~DEADLINE TO OBJECT TO TRANSFER~~

The transferor of claim named above is advised that this Notice of Transfer of Claim Other Than for Security has been filed in the clerk's office of this court as evidence of transfer. Objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

| Date: | |
|-------|--------------------|
| | CLERK OF THE COURT |

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Transfer Notice

Zylux Acoustic Corp. ("Assignor"), transfers and assigns unto REVENUE MANAGEMENT with an address at One University Plaza, Suite 312, Hackensack, New Jersey 07601, its successors and assigns ("Assignee"), pursuant to the terms of the ASSIGNMENT OF CLAIM AGREEMENT Re: Delphi Automotive Systems LLC. (the Debtor), between Assignor and Assignee, all of its right. title and interest in and to the Claims of Assignor in the aggregate amount of \$291,767.68 representing all claims against the Debtor in the United States Bankruptcy Court, Southern District of New York, administered as Case No. 05-44640.

IN WITNESS WHEREOF, Assignor has signed below as of the 17th day of MAY 2006.

WITNESS:

Zylux Acoustic Corp.

REVENUE MANAGEMENT

(Signature)

(Print Name and Title)